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INTELLECTUAL PROPERTY LAW

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**FAX NO** : (571) 273-8300  
**TO** : Commissioner for Patents  
Mail Stop: AF  
**FROM** : Oleg F. Kaplun, Esq. of Fay Kaplun & Marcin, LLP  
**DATE** : February 7, 2007  
**SUBJECT** : U.S. Patent Appln. Serial No. 09/900,335  
for *Substituting URL for Attachment in Forwarding Electronic Content*  
Phillips Ref.: US 018099

**NUMBER OF PAGES INCLUDING COVER : 10**

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**MESSAGE:**

Please see attached.

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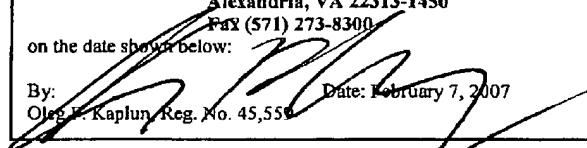
Attorney Docket : 40160/03101(US 018099)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICERECEIVED  
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Inventor(s) : Kaars  
Serial No. : 09/900,335  
Filing Date : July 5, 2001  
For : Substituting URL for Attachment in Forwarding Electronic Content  
Group Art Unit : 2153  
Examiner : Philip J. Chea

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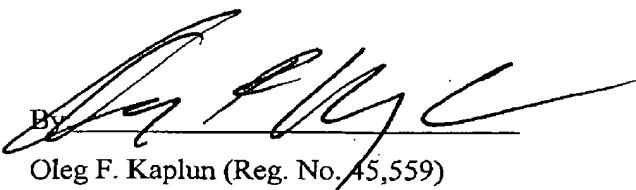
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By: 	Date: February 7, 2007
Oleg F. Kaplun, Reg. No. 45,559	

TRANSMITTAL

Transmitted herewith please find a Response to the Final Office Action mailed on December 7, 2006 for filing in the above-identified application. No fees are believed to be required. The Commissioner is hereby authorized to charge any required fees to the Deposit Account of **Fay Kaplun & Marcin, LLP No. 50-1492**. A copy of this paper is enclosed for that purpose.

Respectfully submitted,



By  
Oleg F. Kaplun (Reg. No. 45,559)

Dated: February 7, 2007

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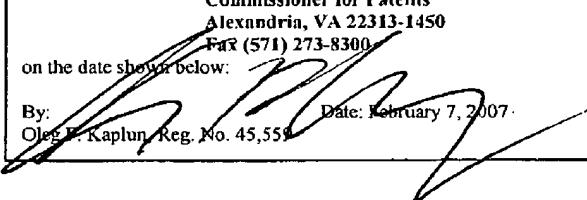
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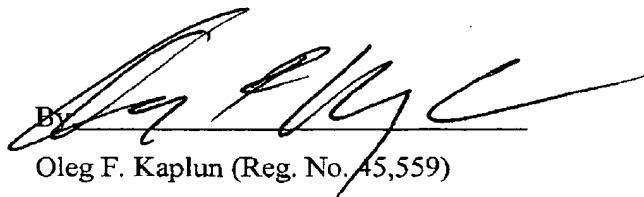
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**RESPONSE UNDER RULE 116**

In response to the Final Office Action mailed December 7, 2006 in the above-identified application, please consider the following remarks: